

# House File 2392 - Introduced

HOUSE FILE 2392  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO HSB 657)

## A BILL FOR

1 An Act to legalize and validate the proceedings preliminary to  
2 and in connection with a special election held to authorize  
3 the imposition of a local option sales and services tax  
4 within the City of Adel, Iowa under Iowa Code Chapter 423B,  
5 declaring the validity of said proceedings and the legality  
6 of the local option sales and services tax authorized by the  
7 special election, and providing an effective date and for  
8 retroactive applicability.

9 WHEREAS, according to Iowa Code chapter 423B, a local option  
10 sales and services tax election shall be submitted to the  
11 voters upon the filing of motion or motions of governing bodies  
12 of cities within the county or of the county representing at  
13 least one half of the population of the county, or upon the  
14 submission of a petition signed by eligible electors of the  
15 county equal in number to five percent of the persons in the  
16 whole county who voted in the last preceding state general  
17 election; and

18 WHEREAS, on April 26, 2010, the City Council of Adel passed  
19 Resolution No. 10-21 requesting a special election on the  
20 question of imposition of a local sales and services tax in the  
21 City of Adel; and

22 WHEREAS, upon receipt of said resolution, the Dallas County  
23 Commissioner of Elections prepared a ballot for, published  
24 notice of, and otherwise conducted a special election on August  
25 3, 2010 upon the question of imposition of a local sales and  
26 services tax in the City of Adel, to be effective January 1,  
27 2011, although the City of Adel does not in and of itself  
28 represent at least one half of the population of the county;

## House File 2392 - Introduced

29 and

30 WHEREAS, at the election a majority of those voting approved  
31 of the imposition of the local option sales and services tax,  
32 and on August 10, 2010, the Dallas County Board of Supervisors  
33 duly canvassed the results of the special election and  
34 confirmed that 394 votes were cast in favor of the measure and  
35 340 votes were cast against the measure; and

36 WHEREAS, on August 31, 2010, the Dallas County Code of  
37 Ordinances, chapter 6A, was updated to reflect the imposition  
38 of a one percent (1%) local sales and services tax in the  
39 City of Adel, to be effective January 1, 2011, and thereafter  
40 forwarded to the Iowa Department of Revenue; and

41 WHEREAS, the local option sales and services tax has been  
42 imposed and collected in the City of Adel since January 1,  
43 2011, and the City now desires to issue bonds under Chapter  
44 423B payable from the proceeds of the local option sales and  
45 services tax; and

46 WHEREAS, the rights of citizens in other communities in  
47 Dallas County to seek imposition of a local option sales  
48 and services tax in addition to the City of Adel's are not  
49 jeopardized by the legalization of the City of Adel's election;  
50 and

51 WHEREAS, doubts have arisen concerning the validity  
52 and legal sufficiency of the proceedings preliminary to  
53 the foregoing special election and the validity and legal  
54 sufficiency of such election and of the local option sales and  
55 services tax authorized by said election, and it is deemed  
56 advisable to put such doubts and all others that may arise  
57 concerning the same forever at rest; NOW THEREFORE,  
58 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1     Section 1. All acts and proceedings heretofore taken by the  
2 city council of the City of Adel and the board of supervisors  
3 and commissioner of elections of Dallas County preliminary to  
4 and in connection with the special election held in the City  
5 of Adel on August 3, 2010 on the imposition of a local option  
6 sales and services tax within the City of Adel, and the said  
7 special election and the local option sales and services tax  
8 approved by the voters at said special election, are hereby  
9 legalized, validated and confirmed, and the proceeds of such  
10 local option sales and services tax may be lawfully pledged by  
11 the City of the Adel to the payment of bonds as provided under  
12 the provisions of Iowa Code Chapter 423B.

13     Sec. 2. This Act, being deemed of immediate importance,  
14 takes effect upon enactment and is retroactively applicable to  
15 August 3, 2010.

16                                   EXPLANATION

17     This bill relates to a resolution approved by the Adel city  
18 council to place a question on the ballot for the imposition  
19 of a local sales and services tax within the city. The city  
20 submitted the question to the Dallas county commissioner of  
21 elections who placed the question on the ballot. However, such  
22 question is required to be submitted to the registered voters  
23 of the incorporated and unincorporated areas of a county, and  
24 not only to the city adopting the resolution, and only if  
25 the city represents at least one half of the population of  
26 the county (Code section 423B.1(4)). The bill legalizes the  
27 acts and proceedings taken by the city council, the board of  
28 supervisors, and commissioner of elections of Dallas county,  
29 the election imposing the local option sales and services tax,  
30 and the local option sales and services tax approved by the  
31 city's voters.